INDEX

Index to volume 149 January 1980 to June 1980

CR	Current reading
NF	News feature
NR	News report
OR	Official releases
PF	Practitioners forum
PN	Professional notes
SIQ	Statements in quotes

Authors

Adelberg, Arthur Harris and Lewis, Richard A.

Financial reports can be made more understandable. (PN) June, p. 44.

Albrecht, W. Steve; Cherrington, David J.; and Romney, Marshall, B.

Auditors and the detection of fraud. May, p. 63.

Alexander, Michael O.

Corporate taxation and accounting in an era of chronic inflation. (SIQ) February, p. 75.

Backer, Morton and Gosman, Martin L.

Audit reporting and the illiquid firm. (PN) February, p. 84.

Barnett, Bernard

(The) carryover basis election: a golden opportunity. June, p. 62.
Observations of a CPA in China. (PN) January, p. 80.

Becker, Samuel S.

Retirement activities—a challenging second career. (PF) March, p. 44.

Bedingfield, James P.

Analyzing the effect of CASB standards on business. April, p. 58.

Berliner, Robert W. and Gerboth, Dale L.

FASB statement no. 33: "the great experiment." May, p. 48.

Berry, Leonard Eugene

Advising clients on pricing. (PF) March, p. 34.

Bisky, Thomas G.

Special report—panel discusses book on SEC by Homer Kripke. (CR) May, p. 92.

Bisky, Thomas G. and Miller, Scott

Special report—Seaview roundtable on pension-data accounting and reporting. (NR) April, p. 14.

Booker, Jon A. and Jarnagin, Bill D.

Refinancing of short-term debt. (PF) February, p. 44.

Boyer, Patricia A. and Gibson, Charles H.

(The) need for disclosure of uniform financial ratios. (PN) May, p. 78.

Burton, John C.

(A) critical look at professionalism and scope of services. April, p. 48.

Bussman, John F. and Wegman, David E.

Accounting for condominium associations. (PF) January, p. 42.

Carmichael D.R.

Internal accounting control—it's the law. (SIQ) May, p. 70.

Cheng, Philip C.

"Political" accounting in China: what the West should know. (PN) January, p. 76.

Cherrington, David J.; Romney, Marshall B.; and Albrecht, W. Steve.

Auditors and the detection of fraud. May, p. 63.

Chilton, Carl S., Jr.

Competition, professionalism and the public interest. (PF) January, p. 41.

Coughlan, John W.

Regulation, rents and residuals. February, p. 58.

Crawford, David E. and Heller, Patrick A.

Filing requirements for unrelated business income. (PN) January, p. 85.

Ellyson, Robert C. and Van Rensselaer, William H.

Sunset—is the profession ready for it? June, p. 52.

Engstrom, John H. and Liao, Shu S.

Setting accounting standards in the public sector. (PN) May, p. 86.

Enthoven, Adolf J.H.

(The) accountant in the Third World. (SIQ) March, p. 76.

Fleming, Mary M. K.

Budgeting practices in large CPA firms. May, p. 55.

George, William R. and Solomon, Paul J.

Marketing strategies for improving practice development. (PN) February, p. 79.

Gerboth, Dale L. and Berliner, Robert W.

FASB statement no. 33: "the great experiment." May, p. 48.

Gibson, Charles H. and Boyer, Patricia A.

(The) need for disclosure of uniform financial ratios. (PN) May, p. 78.

Goddard, Graham G.

Special report—second annual PCPS conference. (NR) June, p. 10.

Gordon, George G. and Grey, Ronald J.

Risk-taking managers: who gets to the top? (PF) January, p. 37.

Gosman, Martin L. and Backer, Morton

Audit reporting and the illiquid firm. (PN) February, p. 84.

Greenstein, Mary

Keying in on reference works: an update. (PF) April, p. 40.

Grey, Ronald J. and Gordon, George G.

Risk-taking managers: who gets to the top? (PF) January, p. 37.

Guy, Dan M. and Rosenblatt, Martin J.

(A) flowchart analysis of SAS no. 27. (PN) March, p. 88.

Hanggi, Gerald A., Jr.

Media advertising as a practice development tool. January, p. 54.

Heller, Patrick A. and Crawford, David E.

Filing requirements for unrelated business income. (PN) January, p. 85.

Horngren, Charles T.

Budgets, respect and inflation. (PN) March, p. 80.

Hrisak, Daniel M.

Special report—seventh national AICPA conference on current SEC developments. (NR) February, p. 7.

Hudson, M. J.

Practice advisers in Canada. (PF) January, p. 45.

Hughes, Jesse

Credit unions: the CPA's role. (PF) March, p. 26.

Jaenicke, Henry R.

(A) new approach to engagement management. April, p. 68.

Jalics, Paul J. and Obersteiner, Erich

Determining implicit interest. (PF) May, p. 34.

Jarnagin, Bill D. and Booker, Jon A.

Refinancing of short-term debt. (PF) February, p. 44.

Keane, John G.

(The) marketing perspective: the CPA's new image. January, p. 60.

Kelly, John F.

(The) importance of long-range planning. (PF) April, p. 42.

Kotler, John P. and Schlesinger, Leonard A.

Overcoming fear of change: a professional approach. (PF) February, p. 33.

Krauss, Frank

Special report—AICPA state legislation conference examines regulation outlook, "sunset" and the public interest. (NR) January, p. 26.

Krogstad, Jack L. and Romney, Marshall B.

Accounts receivable confirmation—an alternative auditing approach. February, p. 68.

Lanz, Robert T. and Moser, S. Thomas

Improving management letters. (PF) March, p. 39.

Lewis, Richard A. and Adelberg, Arthur Harris

Financial reports can be made more understandable. (PN) June, p. 44.

Liao, Shu S. and Engstrom John H.

Setting accounting standards in the public sector. (PN) May, p. 86.

Loebbecke, James K. and Zuber, George R.

Evaluating internal control. February, p. 49.

Masoner, Michael and White, Jackson A.

Implicit interest rate table. (PF) May, p. 36.

Miller, Scott and Bisky, Thomas G.

Special report—Seaview roundtable on pension-data accounting and reporting. (NR) April, p. 14.

Mock, Theodore J. and Turner, Jerry L.

Economic considerations in designing audit programs. March, p. 65.

Moser, S. Thomas and Lanz, Robert T.

Improving management letters. (PF) March, p. 39.

Obersteiner, Erich and Jalics, Paul J.

Determining implicit interest. (PF) May, p. 34.

Olson, Wallace E.

Self-regulation—what's ahead? March, p. 46.
What is auditor "independence"? (SIQ) April, p. 80.

Osborne, Edward H.

Communicating with the computer specialist. (PF) June, p. 40.

Pernecky, Paul

(An) unusual retirement activity. (PF) June, p. 35

Rappaport, Alfred

(The) strategic audit. June, p. 71.

Rea, Richard C.

Another CPA association. (PF) April, p. 38.
Another CPA association. (PF) June, p. 28.
More on CPA associations. (PF) January, p. 36.

Ressler, Frederick A.

How to spot a transposition error. (PF) April, p. 43.

Romney, Marshall B.; Albrecht, W. Steve; and Cherrington, David J.

Auditors and the detection of fraud. May, p. 63.

Romney, Marshall B. and Krogstad, Jack L.

Accounts receivable confirmation—an alternative auditing approach. February, p. 68.

Rosenblatt, Martin J. and Guy, Dan M.

(A) flowchart analysis of SAS no. 27. (PN) March, p. 88.

Schiff, Michael

(The) business school establishment versus the accounting profession. (PN) April, p. 84.
More on capital formation. (PN) June, p. 50.

Schlesinger, Leonard A. and Kotter, John P.

Overcoming fear of change: a professional approach. (PF) February, p. 33.

Shildneck, Barbara J.

Special report—research convocation focuses on full disclosure. (NR) January, p. 12

Smith, Bradford E.

Reaching the public: the CPA's new image. January, p. 47.

Solomon, Paul J. and George, William R.

Marketing strategies for improving practice development. (PN) February, p. 79.

Stiner, Frederic M., Jr.

Energy audits of small businesses. (PF) March, p. 38.

Sumutka, Alan R.

Questionable payments and practices: why? how? detection? prevention? March, p. 50.

Thayer, Paul

(A) businessman's look at the accounting profession. (SIQ) January, p. 71.

Turner, Jerry L. and Mock, Theodore J.

Economic considerations in designing audit programs. March, p. 65.

Urbancic, Frank R.

Checklists for preparing time budgets. (PF) June, p. 39.

Vanatta, Chester B.

Accounting—business ruler or social yardstick. (SIQ) January, p. 68.

Van Rensselaer, William H. and Ellyson, Robert C.

Sunset—is the profession ready for it? June, p. 52.

Walther, Larry M.

Evaluating the adequacy of a client's insurance coverage. (PF) June, p. 36.

Wegman, David E. and Bussman, John F.

Accounting for condominium associations. (PF) January, p. 42.

White, Jackson A. and Masoner, Michael

Implicit interest rate table. (PF) May, p. 36.

Williams, Olu

More on serving the unmarried client. (PF) April, p. 38.

Zimmerman, Harry

Minicomputers: the challenge for controls. (PF) June, p. 28.

Zuber, George R. and Loebbecke, James K.

Evaluating internal control. February, p. 49.

Subjects

Accountancy profession

See also News report
Official releases
(The) accountant in the Third World. Adolf J. H. Enthoven. (SIQ) March, p. 76.
Accounting—business ruler or social yardstick. Chester B. Vanatta. (SIQ) January, p. 68.
(A) businessman's look at the accounting profession. Paul Thayer. (SIQ) January, p. 71.
CPA in the White House. Richard Harden urges the profession to participate in the political process. (NF) April, p. 30.
Self-regulation—what's ahead? Wallace E. Olson. March, p. 46.
Sunset—is the profession ready for it? Robert C. Ellyson and William H. Van Rensselaer. June, p. 52.

Accounting policies, principles and standards

See also News report
Official releases
FASB Statement no. 33: "the great experiment." Robert W. Berliner and Dale L. Gerboth. May, p. 48.
Setting accounting standards in the public sector. John H. Engstrom and Shu S. Liao. (PN) May, p. 86.

Advertising by professionals

Competition, professionalism and the public interest. Carl S. Chilton, Jr. (PF) January, p. 41.
(The) marketing perspective: the CPA's new image. John G. Keane. January, p. 60.
Media advertising as a practice development tool. Gerald A. Hanggi, Jr. January, p. 54.
Reaching the public: the CPA's new image. Bradford E. Smith. January, p. 47.

American Institute of Certified Public Accountants

See News report

Auditing and auditors

See also News report
Official releases
Accounts receivable confirmation—an alternative auditing approach. Jack L. Krogstad and Marshall B. Romney. February, p. 68.
Analyzing the effect of CASB standards on business. James P. Bedingfield. April, p. 58.
Audit reporting and the illiquid firm. Morton Backer and Martin L. Gosman. (PN) February, p. 84.
Auditors and the detection of fraud. Marshall B. Romney; W. Steve Albrecht; and David J. Cherrington. May, p. 63.
Economic considerations in designing audit programs. Jerry L. Turner and Theodore J. Mock. March, p. 65.
Energy audits of small businesses. Frederic M. Stiner, Jr. (PF) March, p. 38.
(A) flowchart analysis of SAS no. 27. Martin J. Rosenblatt and Dan M. Guy. (PN) March, p. 88.
(A) new approach to engagement management. Henry R. Jaenicke. April, p. 68.
(The) strategic audit. Alfred Rappaport. June, p. 71.
What is auditor "independence"? Wallace E. Olson. (SIQ) April, p. 80.

Banks and banking

AICPA committee issues guidelines on bankers' group bonding plan. (NR) May, p. 9.

Computers

AICPA guide gives audit steps for computer inventory systems. (NR) April, p. 18.
Communicating with the computer specialist. Edward H. Osborne. (PF) June, p. 40.
Minicomputers: the challenge for controls. Harry Zimmerman. (PF) June, p. 28.

Current reading; a department edited by Barbara D. Merino

See April, p.90; May, p. 92; and June, p. 90.

Current reading; a department edited by G. Chester Owens

See January, p. 86; February, p. 89; March, p. 91.

Disclosure

Analysts say disclosure of reserves will be useful in their analyses. (NR) February, p. 28.
Companies would disclose more data on commitments under proposed rule. (NR) May, p. 14.
FASB booklet illustrates disclosures to implement rule on effects of changing prices. (NR) February, p. 24.
(The) need for disclosure of uniform financial ratios. Charles H. Gibson and Patricia A. Boyer. (PN) May, p. 78.
Special report—research convocation focuses on full disclosure. Barbara J. Shildneck. (NR) January, p. 12.

Education

Admissions test is considered for college accounting study. (NR) April, p. 10.
AICPA awards four doctoral grants, annual John L. Carey scholarship. (NR) June, p. 20.
(The) business school establishment versus the accounting profession. Michael Schiff. (PN) April, p. 84.
More details of CPA exam content provided in new exposure draft. (NR) May, p. 9.
Special report: AAA roundtable discusses campus-CPA firm links. (NR) June, p. 18.
(The) structure of academic programs affects accounting students' views. (NR) June, p. 16.

Energy industry

Analysts say disclosure of reserves will be useful in their analyses. (NR) February, p. 28.
Energy audits of small businesses. Frederic M. Stiner, Jr. (PF) March, p. 38.
SEC postpones oil and gas audit rule; to propose CPA exemption from liability for "soft" data. (NR) June, p. 8.

Exposure drafts outstanding

See January, p. 109; February, p. 109; March, p. 109; April, p. 113; May, p. 113; June, p. 113.

Financial reporting and financial statements

See also Official releases
Amendments to regulation S-X are proposed by the SEC. (NR) March, p. 12.
ASB hearing on revising auditor's report. (NR) February, p. 16.
ASB issues proposed statement on financial statement assertions. (NR) February, p. 16.
Companies would disclose more data on commitments under proposed rule. (NR) May, p. 14.
FASB booklet illustrates disclosures to implement rule on effects of changing prices. (NR) February, p. 24.
FASB defines eight key elements to weigh enterprise's performance. (NR) February, p. 20.
FASB proposal identifies purposes of nonbusiness financial reporting. (NR) May, p. 12.
FASB proposes rule for reporting current costs of natural resources. (NR) June, p. 8.
Financial reports can be made more understandable. Arthur Harris Adelberg and Richard A. Lewis. (PN) June, p. 44.
IFAC issues first audit guide covering objective and scope. (NR) March, p. 15.
(The) need for disclosure of uniform financial ratios. Charles H. Gibson and Patricia A. Boyer. (PN) May, p. 78.
SAS no. 26 defines "association" of CPA with financial statement. (NR) January, p. 8.
Special report—research convocation focuses on full disclosure. Barbara J. Shildneck. (NR) January, p. 12.
Study finds FASB Statement no. 8 causes changes in management practices. (NR) February, p. 20.
U.K. adopts inflation accounting but stresses only current costs. (NR) May, p. 14.

Foreign Corrupt Practices Act

Commission investigates impact of foreign-payments prohibition. April, p. 9.
Internal accounting control—it's the law. D.R. Carmichael. (SIQ) May, p. 70.
Justice Department offers advice on whether payments are illegal. (NR) May, p. 14.
Questionable payments and practices: why? how? detection? prevention? Alan R. Sumutka. March, p. 50.

Inflation

AICPA supports indexation of federal tax system. (NR) April, p. 11.
Budgets, respect and inflation. Charles T. Horngren. (PN) March, p. 80.
Corporate taxation and accounting in an era of chronic inflation. Michael O. Alexander. (SIQ) February, p. 75.
Inflation discussion. (NR) January, p. 8.
FASB booklet illustrates disclosures to implement rule on effects of changing prices. (NR) February, p. 24.
FASB Statement no. 33: "the great experiment." Robert W. Berliner and Dale L. Gerboth. May, p. 48.
U.K. adopts inflation accounting but stresses only current costs. (NR) May, p. 14.

Internal control

Evaluating internal control. James K. Loebbecke and George R. Zuber. February, p. 49.
Internal accounting control—it's the law. D.R. Carmichael. (SIQ) May, p. 70.
Internal accounting controls draft issued by ASB. (NR) February, p. 12.
SEC delays effective date of internal control rule. (NR) January, p. 7.

Leases and real estate

See also News report
Accounting for condominium associations. John F. Bussman and David E. Wegman. (PF) January, p. 42.
Determining implicit interest. Erich Obersteiner and Paul J. Jalics. (PF) May, p. 34.
Implicit interest rate table. Michael Masoner and Jackson A. White. (PF) May, p. 36.
Regulation, rents and residuals. John W. Coughlan. February, p. 58.

Legal issues and legislation

See News report

Management advisory services

(A) critical look at professionalism and scope of services. John C. Burton. April, p. 48.
(The) importance of long-range planning. John F. Kelly. (PF) April, p. 42.
Practice advisers in Canada. M. J. Hudson. (PF) January, p. 45.
What is auditor "independence"? Wallace E. Olson. (SIQ) April, p. 80.

Marketing

(The) marketing perspective: the CPA's new image. John G. Keane. January, p. 60.
Marketing strategies for improving practice development. William R. George and Paul J. Solomon. (PN) February, p. 79.

News feature; a department

CPA in the White House. Richard Harden urges the profession to participate in the political process. April, p. 30.

News report; a department

Admissions test is considered for college accounting study. April, p. 10.
AICPA awards four doctoral grants, annual John L. Carey Scholarship. June, p. 20.
AICPA board receives report of special committee on bylaws. April, p. 18.
AICPA committee issues guidelines on bankers' group bonding plan. May, p. 9.
AICPA guide gives audit steps for computer inventory systems. April, p. 18.
AICPA issues its first statement on quality control standards. January, p. 8.
AICPA recommends that Congress raise IRA and Keogh ceilings. May, p. 20.
AICPA suggests changes in tax law on new or combined businesses. March, p. 10.
AICPA supports indexation of federal tax system. April, p. 11.
AICPA to hold first conference on accounting and auditing. April, p. 12.
Amendments to regulation S-X are proposed by the SEC. March, p. 12.
Analysts say disclosure of reserves will be useful in their analyses. February, p. 28.
ARA opens annual membership campaign to support the FAF. January, p. 22.
ARCO and GAO officials address committee on social measurement. March, p. 10.
ASB hearing on revising auditor's report. February, p. 16.
ASB issues guidance on FASB-required supplementary data. February, p. 14.
ASB issues proposed statement on financial statement assertions. February, p. 16.
ASB issues standard on relationship of auditing to quality control. January, p. 7.
ASB issues two exposure drafts on supplementary information. February, p. 14.
ASB proposes guidance for auditor in "going concern" questions. April, p. 12.
Audit work in public practice counts toward CIA experience. May, p. 10.
Award to author. June, p. 20.
Carryover basis is repealed as part of "windfall" profit law. May, p. 18.
Commission investigates impact of foreign-payments prohibition. April, p. 9.
Companies would disclose more data on commitments under proposed rule. May, p. 14.
Compliance conference. April, p. 10
Congress, SEC seek changes in rules governing corporate takeovers. April, p. 9.
Consistent pension benefit measurement required by FASB. June, p. 7
Cost standards board for railroads proposed in Florio's reform bill. June, p. 12.
Directors name Chenok to succeed Olson as AICPA president July 1. May, p. 9.
FASB booklet illustrates disclosures to implement rule on effects of changing prices. February, p. 24.
FASB clarifies issue of materiality in capitalization of interest cost. June, p. 8.
FASB defines eight key elements to weigh enterprise's performance. February, p. 20.
FASB draft sets classification for deferred income taxes. May, p. 14.
FASB interpretation clarifies limits for unused tax credit. May, p. 12.
FASB lists its major projects to be considered in 1980-2. March, p. 9.
FASB proposal identifies purposes of nonbusiness financial reporting. May, p. 12.
FASB proposes rule for reporting current costs of natural resources. June, p. 8.
FASB sets new regulations for pension plan accounting; issues paper on pension costs. May, p. 10.
FASB to examine effect of rate regulation on accounting. March, p. 9.
Federal tax division of AICPA testifies on carryover basis. January, p. 28.
Friedman is nominated to replace Karmel on SEC; Pollack to retire. March, p. 12.
IASC drafts and paper affect banks, segments and benefits. April, p. 20.
IASC issues guidelines defining current assets and liabilities. January, p. 26.
IFAC approves guideline on audit engagement letters and issues two exposure drafts. June, p. 11.
IFAC issues first audit guide covering objective and scope. March, p. 15.
Inflation discussion. January, p. 8.
Institute schedules April hearings on contract accounting proposals. January, p. 10.
Internal accounting controls draft issued by ASB. February, p. 12.
IRS issues study to uncover income of "underground" economy. May, p. 18.
Justice Department offers advice on whether payments are illegal. May, p. 14.
More details of CPA exam content provided in new exposure draft. May, p. 9.
Municipal governments warned to improve accounting systems. June, p. 12.
New deputy chief accountant is sought by commission. March, p. 12.
News briefs. January, p. 30; February, p. 28; March, p. 15; April, p. 20; May, p. 22; June, p. 20.
Nine new members named to one-year terms in FASAC. March, p. 10.
Palmer is elected president of FAF board of trustees. (NR) February, p. 24.
Proposed model legislation moves toward national CPA certification. April, p. 10.
Proposed SAS guides auditor when disclosure isn't adequate. April, p. 12.
"Quality of life" workshop. April, p. 18.
Rule proposed by FASB focuses on preaquisition risks of mergers. February, p. 22.
SAS no. 26 defines "association" of CPA with financial statement. January, p. 8.
SBA asks CPAs to help identify rules troubling small business. April, p. 18.
SBA proposes law to reduce filings of small companies selling securities. February, p. 18.
SEC delays effective date of internal control rule. January, p. 7.
SEC issues proposal restricting extensions on late filing of forms. January, p. 7.
SEC names new director of market regulation division. January, p. 7.
SEC postpones oil and gas audit rule; to propose CPA exemption from liability for "soft" data. June, p. 8.
Sixty-eight NASBA representatives attend conference on CPA exam. March, p. 11.
Small business spends $12.7 billion for governmental paperwork per year. March, p. 14.
Some 1,600, including accountants, attend small-business meeting. March, p. 12.
Sommer is elected public member of AICPA board of directors. April, p. 12.
Special Canadian study sees SEC-type agency forming there. May, p. 18.
Special report: AAA roundtable discusses campus-CPA firm links. June, p. 18.
Special report—AICPA state legislation conference examines regulation outlook, "sunset" and the public interest. Frank Krauss. January, p. 26.
Special report—research convocation focuses on full disclosure. Barbara J. Shildneck. (NR) January, p. 12.
Special report—Seaview roundtable on pension-data accounting and reporting. Thomas G. Bisky and Scott Miller. April, p. 14.
Special report—second annual PCPS conference. Graham G. Goddard. June, p. 10.
Special report—seventh national AICPA conference on current SEC developments. Daniel M. Hrisak. February, p. 7.
Staff of FASB is authorized to issue technical bulletins. March, p. 9.
Stock-pay plan treatment in EPS covered by FASB interpretation. April, p. 9.
(The) structure of academic programs affects accounting students' views. June, p. 16.
Study finds FASB Statement no. 8 causes changes in management practices. February, p. 20.
Supreme Court action casts shadow over TCMP's future. June, p. 16.
Symposium will probe implications of conceptual framework project. June, p. 7.
Twenty-five testify at FASB hearing on reported earnings. January, p. 20.
U.K. adopts inflation accounting but stresses only current costs. May, p. 14.

Official releases; a department

Auditing interpretations. February, p. 105; March, p. 107.
FASB Interpretation no. 31—treatment of stock compensation plans in EPS computations. May, p. 110.
FASB Interpretation no. 32—application of percentage limitations in recognizing investment tax credit. June, p. 111.
Statement of Financial Accounting Standards no. 34—capitalization of interest cost. January, p. 101.
Statement of Financial Accounting Standards no. 35—accounting and reporting by defined benefit pension plans. June, p. 106.
Statement on Auditing Standards no. 25—the relationship of generally accepted auditing standards to quality control standards. February, p. 101.
Statement on Auditing Standards no. 26—association with financial statements. February, p. 101.
Statement on Auditing Standards no. 27—supplementary information required by the Financial Accounting Standards Board. March, p. 106.
Statement on Quality Control Standards no. 1—system of quality control for a CPA firm. February, p. 103.
Statement on Standards for Accounting and Review Services no. 2—reporting on comparative financial statements. April, p. 108.

Pensions and retirement

AICPA recommends that Congress raise IRA and Keogh ceilings. (NR) May, p. 20.
Consistent pension benefit measurement required by FASB. (NR) June, p. 7.
FASB sets new regulations for pension plan accounting; issues paper on pension costs. (NR) May, p. 10.
Retirement activities—a challenging second career. Samuel S. Becker. (PF) March, p. 44.
Special report—Seaview roundtable on pension-data accounting and reporting. Thomas G. Bisky and Scott Miller. (NR) April, p. 14.
Statement of Financial Accounting Standards no. 35—accounting and reporting by defined benefit pension plans. (OR) June, p. 106.
(An) unusual retirement activity. Paul Pernecky. June, p. 35.

Practitioners forum; a department edited by Richard C. Rea

Accounting for condominium associations. John F. Bussman and David E. Wegman. January, p. 42.
Advising clients on pricing. Leonard Eugene Berry. March, p. 34.
Another CPA association. Richard C. Rea. April, p. 38.
Another CPA association. Richard C. Rea. June, p. 28.
Checklists for preparing time budgets. Frank R. Urbancic. June, p. 39.
Communicating with the computer specialist. Edward H. Osborne. June, p. 40.
Competition, professionalism and the public interest. Carl S. Chilton, Jr. January, p. 41.
Credit unions: the CPA's role. Jesse Hughes. March, p. 26.
Determining implicit interest. Erich Obersteiner and Paul J. Jalics. May, p. 34.
Energy audits of small businesses. Frederic M. Stiner, Jr. March, p. 38.
Evaluating the adequacy of a client's insurance coverage. Larry M. Walther. June, p. 36.
How to spot a transposition error. Frederick A. Ressler. April, p. 43.
Implicit interest rate table. Michael Masoner and Jackson A. White. May, p. 36.
(The) importance of long-range planning. John F. Kelly. April, p. 42.
Improving management letters. Robert T. Lanz and S. Thomas Moser. March, p. 39.
Keying in on reference works: an update. Mary Greenstein. April, p. 40.
Minicomputers: the challenge for controls. Harry Zimmerman, June, p. 28.
More on CPA associations. Richard C. Rea. January, p. 36.
More on serving the unmarried client. Olu Williams. April, p. 38.
Overcoming fear of change: a professional approach. John P. Kotter and Leonard A. Schlesinger. February, p. 33.
Practice advisers in Canada. M. J. Hudson. January, p. 45.
Refinancing of short-term debt. Bill D. Jarnagin and Jon A. Booker. February, p. 44.
Retirement activities—a challenging second career. Samuel S. Becker. March, p. 44.
Risk-taking managers: who gets to the top? Ronald J. Grey and George G. Gordon. January, p. 37.
(An) unusual retirement activity. Paul Pernecky. June, p. 35.

Professional notes; a department

Audit reporting and the illiquid firm. Morton Backer and Martin L. Gosman. February, p. 84.
Budgets, respect and inflation. Charles T. Horngren. March, p. 80.
(The) business school establishment versus the accounting profession. Michael Schiff. April, p. 84.
Filing requirements for unrelated business income. Patrick A. Heller and David E. Crawford. January, p. 85.
Financial reports can be made more understandable. Arthur Harris Adelberg and Richard A. Lewis. June, p. 44.
(A) flowchart analysis of SAS no. 27. Martin J. Rosenblatt and Dan M. Guy. March, p. 88.
Marketing strategies for improving practice development. William R. George and Paul J. Solomon. February, p. 79.
More on capital formation. Michael Schiff. June, p. 50.
(The) need for disclosure of uniform financial ratios. Charles H. Gibson and Patricia A. Boyer. May, p. 78.
Observations of a CPA in China. Bernard Barnett. January, p. 80.
"Political" accounting in China: what the West should know. Philip C. Cheng. January, p. 76.
Setting accounting standards in the public sector. John H. Engstrom and Shu S. Liao. May, p. 86.

Quality control

AICPA issues its first statement on quality control standards. (NR) January, p. 8.
ASB issues standard on relationship of auditing to quality control. (NR) January, p. 7.
Statement on Auditing Standards no. 25—the relationship of generally accepted auditing standards to quality control standards. (OR) February, p. 101.
Statement on Quality Control Standards no. 1—system of quality control for a CPA firm. (OR) February, p. 103.

Regulation of the profession

Self-regulation—what's ahead? Wallace E. Olson. March, p. 46.
Special report—AICPA state legislation conference examines regulation outlook, "sunset" and the public interest. Frank Krauss. (NR) January, p. 26.

Small business

Energy audits of small businesses. Frederic M. Stiner, Jr. (PF) March, p. 38.
SBA asks CPAs to help identify rules troubling small business. (NR) April, p. 18.
SBA proposes law to reduce filings of small companies selling securities. (NR) February, p. 18.
Small business spends $12.7 billion for governmental paperwork per year. (NR) March, p. 14.
Some 1,600, including accountants, attend small-business meeting. (NR) March, p. 12.
Special report—second annual PCPS conference. Graham G. Goddard. (NR) June. p. 10

Statements in quotes; a department

(The) accountant in the Third World. Adolf J.H. Enthoven. March, p. 76.
Accounting—business ruler or social yardstick. Chester B. Vanatta. January, p. 68.
(A) businessman's look at the accounting profession. Paul Thayer. January, p. 71.
Corporate taxation and accounting in an era of chronic inflation. Michael O. Alexander. February, p. 75.
Internal accounting control—it's the law. D.R. Carmichael. May, p. 70.
What is auditor "independence"? Wallace E. Olson. April, p. 80.

Stocks and bonds

Congress, SEC seek changes in rules governing corporate takeovers. (NR) April, p. 9.
FASB Interpretation no. 31—treatment of stock compensation plans in EPS computations. (OR) May, p. 110.
SBA proposes law to reduce filings of small companies selling securities. (NR) February, p. 18.
Special Canadian study sees SEC-type agency forming there. (NR) May, p. 18.
Stock-pay plan treatment in EPS covered by FASB interpretation. (NR) April, p. 9.

Taxes and tax planning

See also News report
(The) carryover basis election: a golden opportunity. Bernard Barnett. June, p. 62.
Corporate taxation and accounting in an era of chronic inflation. Michael O. Alexander. (SIQ) February, p. 75.
Filing requirements for unrelated business income. Patrick A. Heller and David E. Crawford. (PN) January, p. 85.

INDEX

Index to volume 150 July 1980 to December 1980

CR	Current reading
NF	News feature
NR	News report
OR	Official releases
P	Profile
PF	Practitioners forum
PN	Professional notes
SIQ	Statements in quotes
TF	Tax feature

Authors

Alderman, C. Wayne and Rosenthal, Richard E.

(A) staff scheduling system for the "busy season." (PN) December, p. 76.

Algate, Lyle E. and Czarnecki, Richard E.

Using consultants to meet CPE needs. August, p. 64.

Ames, Sheldon

Spend a day with your practice. (PF) July, p. 32.

Anthony, Robert N.

Nonbusiness financial reporting: is there enough guidance? August, p. 48.

Archibald, Paul

Audits of federal grants. (PF) November, p. 88.

Benston, George J.

Disclosure under the securities acts and the proposed federal securities code. (SIQ) October, p. 34.

Berton, Lee

Arthur Young Professors' Roundtable: the international world of accounting. (NF) August, p. 74.

Berton, Lee and Shildneck, Barbara

(The) 75-year history of the *Journal*. November, p. 48.

Bingham, Charles W., Jr.

(The) "hour" bank. (PF) October, p. 94.

Bisky, Thomas G.

Man on the move: William S. Kanaga, AICPA chairman, has worldwide perspective. (P) November, p. 35.

New AICPA president Philip B. Chenok sees challenge in serving broad Institute membership. (P) July, p. 49.

Boullianne, Edmond C.

Factoring—a financing alternative for clients. (PF) December, p. 22.

Brown, W. Warren

Industry and the conceptual framework. (PF) August, p. 43.

Brownlee, E. Richard II and Kudar, Randolph P.

MAS education: are universities the answer? (PN) September, p. 50.

Buchman, Thomas A. and Friedman, Laurence A.

APB Opinion no. 20 and the percentage-of-completion method. (PN) August, p. 80.

Callaghan, Christopher T. and Gruenler, Don W.

CPAs and nonprofit directorships. (PF) September, p. 26.

Carmichael, Douglas R.; Kelley, Thomas P.; and Chenok, Philip B.

Accounting and auditing: the technical challenges ahead. November, p. 62.

Chenok, Philip B.; Carmichael, Douglas R.; and Kelley, Thomas P.

Accounting and auditing: the technical challenges ahead. November, p. 62.

Cicalese, Jerry

Special report—conference focuses on concerns of CPAs in industry. (NR) November, p. 31.

Clay, John R.; Guy, Dan M.; and Meals, Dennis R.

Solving compilation and review practice problems. September, p. 74.

Coffman, Edward N. and Previts, Gary John

Practice and education: bridging the gap. December, p. 39.

Connor, Joseph E.

Inflation reporting: an attestor's views. (SIQ) July, p. 76.

Cowen, Scott S.

Nonaudit services: how much is too much? December, p. 51.

Czarnecki, Richard E. and Algate, Lyle E.

Using consultants to meet CPE needs. August, p. 64.

Dupuy, George M.

(The) direct solicitation issue. (PF) October, p. 84.

Felix, William L., Jr. and Kinney, William R., Jr.

Analytical review procedures. (PN) October, p. 98.

Flesher, Dale L.

Operational auditing. (PF) November, p. 110.

Flesher, Dale L. and Flesher, Tonya K.

(The) development of the auditor's standard report in the U.S. (SIQ) December, p. 60.

Flesher, Tonya K. and Flesher, Dale L.

(The) development of the auditor's standard report in the U.S. (SIQ) December, p. 60.

Frey, George J.

Quality control—a philosophy or a set of rules? (PN) October, p. 103.

Friedman, Laurence A. and Buchman, Thomas A.

APB Opinion no. 20 and the percentage-of-completion method. (PN) August, p. 80.

Giroux, Gary A.; Grossman, Steven D.; and Kratchman, Stanley H.

Inflation accounting for the local firm. (PF) November, p. 94.

Goggans, Travis P.

(The) use of real estate tax shelters in estate planning. July, p. 62.

Greiner, Larry E. and Scharff, Alan

(The) challenge of cultivating accounting firm executives. September, p. 57.

Grinaker, Robert L. and Said, Kamal E.

Nonaudit work: another measure of internal auditor's independence (PN) September, p. 44.

Grossman, Steven D.; Kratchman, Stanley H.; Giroux, Gary A.

Inflation accounting for the local firm. (PF) November, p. 94.

Gruenler, Don W. and Callaghan, Christopher T.

CPAs and nonprofit directorships. (PF) September, p. 26.

Guy, Dan M.; Meals, Dennis R.; and Clay, John R.

Solving compilation and review practice problems. September, p. 74.

Guynes, Carl Stephen; Vanecek, Michael T.; and Zant, Robert F.

Distributed data processing: a new "tool" for accountants. October, p. 75.

Harwood, Gordon B. and Hermanson, Roger H.

Selecting the right applicant. (PF) November, p. 102.

Heath, Loyd C.

Is working capital really working? August, p. 55.

Helms, Glenn L. and Tussing, Robert T.

Training computer audit specialists. July, p. 71.

Hermanson, Roger H. and Harwood, Gordon B.

Selecting the right applicant. (PF) November, p. 102.

Hickman, James R.

Responding to client's growing needs: building an MAS department. October, p. 54.

Hull, Rita

On recruiting women accountants. (PF) August, p. 41.

Ijiri, Yuji

(The) dilemma in contingencies and forecasts reporting. (PN) November, p. 38.

Israeloff, Robert L.

Growth through merger. (PF) November, p. 106.

Johnson, Karl M.

Nongroup life insurance programs for closely held clients. (PF) September, p. 36.

Kanaga, William S.

International accounting: the challenge and the changes. November, p. 55.

Kelley, Thomas P.

Kelly's observations on compilation and review and peer review. (A comment on "Challenges facing the accounting profession." James R. Waterston.) (SIQ) September, p. 86.

Kelley, Thomas P.; Chenok, Philip B.; and Carmichael, Douglas R.

Accounting and auditing: the technical challenges ahead. November, p. 62.

Kessler, Jeffrey T.

AAA's Boston meeting covers public interest and conceptual framework. (NF) October, p. 26.

Special report: conference on small engagement problems. (NR) July, p. 10.

Kinney, William R., Jr. and Felix, William L., Jr.

Analytical review procedures. (PN) October, p. 98.

Kistler, Linda H. and Sherman, Jacob I.

(An) analytical tool to understand interim operating statements. (PF) December, p. 28.

Knapp, Chris

Examining the turnover problem. (PF) November, p. 86.

Kratchman, Stanley H.; Giroux, Gary A.; and Grossman, Steven D.

Inflation accounting for the local firm. (PF) November, p. 94.

Kudar, Randolph P. and Brownlee, E. Richard, II

MAS education: are universities the answer? (PN) September, p. 50.

Monroe S. Kuttner

Special report—conference stresses importance of MAS to local CPA firm practice. (NR) December, p. 12.

LeGrange, Ulyesse J.

Financial statements and reporting: a businessman's concerns. (SIQ) August, p. 71.

Lorensen, Leonard

Revenue recognition in governmental accounting. (PN) October, p. 105.

McGill, Betty T.

(The) CPA's image. (PF) July, p. 46.
Financial statements shareholders understand. (PF) September, p. 38.

Meals, Dennis R.; Clay, John R.; and Guy, Dan M.

Solving compilation and review practice problems. September, p. 74.

Mostad, Arvid O.

(A) local newspaper column as an alternative to direct advertising. (PF) October, p. 90.

Novak, Stephen R.

More on accounting for leases. (PN) November, p. 38.

Olson, Wallace E.

(The) future of business information reporting. (SIQ) December, p. 59.
Our profession in a changing world. November, p. 72.

Pearson, Michael A.

Categories of independence: how does your firm measure up? (PF) July, p. 39.

Philhours, Joel and Schiff, Michael

(An) update: is tax depreciation adequate? (PN) December, p. 72.

Pomeranz, Felix

Social measurement revisited. (SIQ) August, p. 69.
Preemptive auditing. (PF) September, p. 28.

Previts, Gary John and Coffman, Edward N.

Practice and education: bridging the gap. December, p. 39.

Ramanathan, Kavasseri V. and Weis, William L.

How to succeed in nonbusiness without really trying: a university case study. October, p. 46.

Rea, Richard C.

Computer graphics. (PF) November, p. 86.
Two associations of CPA firms merge. (PF) November, p. 86.

Rewalt, Richard E.

(The) monthly meeting group. (PF) December, p. 34.

Ricchiute, David N.

Internships and the local practitioner. (PF) July, p. 35.

Robertson, Jack C. and Ward, D. Dewey

Reliance on internal auditors. October, p. 62.

Rosenthal, Richard E. and Alderman, C. Wayne

(A) staff scheduling system for the "busy season." (PN) December, p. 76.

Said, Kamal E. and Grinaker, Robert L.

Nonaudit work: another measure of internal auditor's independence. (PN) September, p. 44.

Sale, J. Timothy and Scapens, Robert W.

Accounting for the effects of changing prices. (PN) July, p. 82.

Sasse, Joyce A.

Flexible schedules for women accountants. (PF) July, p. 45.

Scapens, Robert W. and Sale, J. Timothy

Accounting for the effects of changing prices. (PN) July, p. 82.

Scharff, Alan and Greiner, Larry E.

(The) challenge of cultivating accounting firm executives. September, p. 57.

Schiff, Michael and Philhours, Joel

(An) update: is tax depreciation adequate? (PN) December, p. 72.

Schramm, Ronald

Supervising audit responsibility. (PF) September, p. 40.

Scott, Richard A.

Importance of engagement letters. (PF) July, p. 31.

Sherman, Jacob I. and Kistler, Linda H.

(An) analytical tool to understand interim operating statements. (PF) December, p. 28.

Shildneck, Barbara and Berton, Lee

(The) 75-year history of the *Journal*. November, p. 48.

Shirley, Robert E.

It pays to advertise. (PF) October, p. 94.

Sommer, A.A., Jr.

Corporate governance: its impact on the profession. July, p. 52.

Stalvey, Richard

Practice development techniques. (PF) August, p. 40.

Stevens, Dennis M.

Improving third-party review reports in audits of service-center-produced records. (PN) August, p. 84.

Szepan, Susan B.

Corporate social responsibility—an update. (SIQ) July, p. 77.

Tolstyka, William

Fee disputes: how can we solve them? December, p. 47.

Tussing, Robert T. and Helms, Glenn L.

Training computer audit specialists. July, p. 71.

Ulrich, Thomas A.

(The) financial planning implications of bank loan pricing. September, p. 64.

Vanecek, Michael T.; Zant, Robert F.; and Guynes, Carl Stephen

Distributed data processing: a new "tool" for accountants. October, p. 75.

Ward, D. Dewey and Robertson, Jack C.

Reliance on internal auditors. October, p. 62.

Waterston, James R.

Challenges facing the accounting profession: a banker's perspective. (With comments by Thomas P. Kelley.) (SIQ) September, p. 86.

Weis, William L. and Ramanathan, Kavasseri V.

How to succeed in nonbusiness without really trying: a university case study. October, p. 46.

Wiesen, Jeremy

Developing better audit partners: some adaptable law firm practices. (SIQ) November, p. 77.

Williams, Harold M.

Accountability and the corporate board. (SIQ) November, p. 80.

Zant, Robert F.; Guynes, Carl Stephen; and Vanecek, Michael T.

Distributed data processing; a new "tool" for accountants. October, p. 75.

Subjects

Accountancy profession

See also News report
Official releases
Accounting and auditing: the technical challenges ahead. Philip B. Chenok; Douglas R. Carmichael; and Thomas P. Kelley. November, p. 62.
Arthur Young Professors' Roundtable: the international world of accounting. Lee Berton. (NF) August, p. 74.
(The) challenge of cultivating accounting firm executives. Larry E. Greiner and Alan Scharff. September, p. 57.
Challenges facing the accounting profession: a banker's perspective. James R. Waterston. (With comments by Thomas P. Kelley.) (SIQ) September, p. 86.
Corporate governance: its impact on the profession. A.A. Sommer, Jr. July, p. 52.
(The) CPA's image. Betty T. McGill (PF) July, p. 46.
Fee disputes: how can we solve them? William Tolstyka. December, p. 47.
International accounting: the challenge and the changes. William S. Kanaga. November, p. 55.
Our profession in a changing world. Wallace E. Olson. November, p. 72.
Practice and education: bridging the gap. Gary John Previts and Edward N. Coffman. December, p. 39.
(The) 75-year history of the *Journal*. Lee Berton and Barbara Shildneck. November, p. 48.
Using consultants to meet CPE needs. Richard E. Czarnecki and Lyle E. Algate. August, p. 64.

Accounting policies, principles and standards

See also News report
Official releases
APB Opinion no. 20 and the percentage-of-completion method. Thomas A. Buchman and Laurence A. Friedman. (PN) August, p. 80.
How to succeed in nonbusiness without really trying: a university case study. Kavasseri V. Ramanthan and William L. Weis. October, p. 46.
Is working capital really working? Loyd C. Heath. August, p. 55.
Nonbusiness financial reporting: is there enough guidance? Robert N. Anthony. August, p. 48.
Revenue recognition in governmental accounting. Leonard Lorensen. (PN) October, p. 105.
Solving compilation and review practice problems. John R. Clay; Dan M. Guy; and Dennis R. Meals. September, p. 74.

Advertising by accountants

(The) direct solicitation issue. George M. Dupuy. (PF) October, p. 84.
It pays to advertise. Robert E. Shirley. (PF) October, p. 94.
(A) local newspaper column as an alternative to direct advertising. Arvid O. Mostad. (PF) October, p. 90.

American Institute of Certified Public Accountants

See also News Report
Man on the move: William S. Kanaga, AICPA chairman, has worldwide perspective. Thomas G. Bisky. (P) November, p. 35.
New AICPA president Philip B. Chenok sees challenge in serving broad Institute membership. Thomas G. Bisky. (P) July, p. 49.

Auditing and auditors

See also News report
Official releases
Analytical review procedures. William R. Kinney, Jr., and William L. Felix, Jr. (PN) October, p. 98.
Audits of federal grants. Paul Archibald. (PF) November, p. 88.
Categories of independence: how does your firm measure up? Michael A. Pearson. (PF) July, p. 39.
Corporate governance: its impact on the profession. A.A. Sommer, Jr. July, p. 52.

Developing better audit partners: some adaptable law firm practices. Jeremy Wiesen. (SIQ) November, p. 77.
(The) development of the auditor's standard report in the U.S. Tonya K. Flesher and Dale L. Flesher. (SIQ) December, p. 60.
Improving third-party review reports in audits of service-center-produced records. Dennis M. Stevens. (PN) August, p. 84.
Nonaudit services: how much is too much? Scott S. Cowen. December, p. 51.
Nonaudit work: another measure of internal auditor's independence. Kamal E. Said and Robert L. Grinaker. (PN) September, p. 44.
Operational auditing. Dale L. Flesher, (PF) November, p. 110.
Preemptive auditing. Felix Pomeranz. (PF) September, p. 28.
Reliance on internal auditors. D. Dewey Ward and Jack C. Robertson. October, p. 62.
Supervising audit responsibility. Ronald Schramm. (PF) September, p. 40.
Training computer audit specialists. Robert T. Tussing and Glenn L. Helms. July, p. 71.

Banks and banking

Bank lending officers react positively to C&R, national study shows. (NR) October, p. 7.
(The) financial planning implications of bank loan pricing. Thomas A. Ulrich. September, p. 64.

Computers

Computer graphics. Richard C. Rea. (PF) November, p. 86.
Distributed data processing: a new "tool" for accountants. Michael T. Vanecek; Robert F. Zant; and Carl Stephen Guynes. October, p. 75.
Training computer audit specialists. Robert T. Tussing and Glenn L. Helms. July, p. 71.

Current reading; a department edited by Barbara D. Merino

See July, p. 89; August, p. 90; September, p. 97; October, p. 110; November, p. 115; December, p. 84.

Disclosure

Canadian public companies urged to disclose more data in financial reports. (NR) December, p. 14.
Disclosure under the securities acts and the proposed federal securities code. George J. Benston. (SIQ) October, p. 34.
Is working capital really working? Loyd C. Heath. August, p. 55.
Proposed corporate governance laws affect audit committee, disclosure. (NR) July, p. 18.
SEC to let companies devise their internal control disclosures. (NR) July, p. 7.

Education

AAA committee is investigating if "independence" guide is needed. (NR) July, p. 23.
AACSB council adopts rules to accredit accounting programs. (NR) August, p. 10.
Accounting jobs, graduates expected to continue increasing through 1984. (NR) September, p. 14.
AICPA awards 282 scholarships to minority college students. (NR) October, p. 14.
MAS education: are universities the answer? E. Richard Brownlee II and Randolph P. Kudar. (PN) September, p. 50.
Practice and education: bridging the gap. Gary John Previts and Edward N. Coffman. December, p. 39.
Training computer audit specialists. Robert T. Tussing and Glenn L. Helms. July, p. 71.
Training the trainers. (NR) July, p. 22.
Using consultants to meet CPE needs. Richard E. Czarnecki and Lyle E. Algate. August, p. 64.

Energy industry

CPAs with energy. (NR) October, p. 14.
FASB bars users of full cost method from capitalizing interest cost of leases, exploration. (NR) October, p. 7.
FASB Interpretation no. 33—applying FASB Statement no. 34 to oil and gas producing operations accounted for by the full cost method. (OR) November, p. 136.
FASB proposal specifies how oil and gas producers should treat a depletion deduction. (NR) September, p. 7.
FASB requires oil and gas, mining industries to disclose current cost data on assets. (NR) December, p. 8.
SAS guides auditor's queries about supplementary data on oil and gas reserves. (NR) December, p. 7.

Exposure drafts outstanding

July, p. 109; August, p. 121; September, p. 121; October, p. 141; November, p. 145; December, p. 109.

Financial Accounting Standards Board

See also News report
Official releases
Industry and the conceptual framework. W. Warren Brown. (PF) August, p. 43.
Nonbusiness financial reporting: is there enough guidance? Robert N. Anthony. August, p. 48.

Financial reporting and financial statements

See also Official releases
Accounting for the effects of changing prices. J. Timothy Sale and Robert W. Scapens. (PN) July, p. 82.
ASB statement illustrates ways the auditor tests, evaluates financial statement assertions. (NR) October, p. 9.
(The) dilemma in contingencies and forecasts reporting. Yuji Ijiri. (PN) November, p. 38.
FASB seeks comments on placement of financial data. (NR) July, p. 8.
Financial statements and reporting: a businessman's concerns. Ulyesse J. LeGrange. (SIQ) August, p. 71.
Financial statements shareholders understand. Betty T. McGill. (PF) September. p. 38.
How to succeed in nonbusiness without really trying: a university case study. Kavasseri V. Ramanathan and William L. Weis. October, p. 46.
Inflation reporting: an attestor's views. (SIQ) Joseph E. Connor. July, p. 76.
Most executives accept change in reporting practices, survey on FASB by Lou Harris reveals. (NR) August, p. 7.
Nonbusiness financial reporting: is there enough guidance? Robert N. Anthony. August, p. 48.

Foreign Corrupt Practices Act

Bill to amend FCPA adds standard on "materiality." (NR) August, p. 8.
SEC will abide by Justice's enforcement determinations on proposed foreign payments. (NR) October, p. 10.

Inflation

Accounting for the effects of changing prices. J. Timothy Sale and Robert W. Scapens. (PN) July, p. 82.
Inflation accounting for the local firm. Steven D. Grossman; Stanley H. Kratchman; and Gary A. Giroux. (PF) November, p. 94.
Inflation reporting: an attestor's views. Joseph E. Connor. (SIQ) July, p. 76.
Mutual funds, FASB to resolve inflation-impact question. (NR) August, p. 10.
SAS guides auditor involved with inflation data. (NR) July, p. 8.
(An) update: is tax depreciation adequate? Comments by Joel Philhours. Reply by Michael Schiff. (PN) December, p. 72.

Insurance

Nongroup life insurance programs for closely held clients. Karl M. Johnson. (PF) September, p. 36.
Statement of Position no. 80-1—accounting for title insurance companies. (OR) September, p. 116.

Internal control

ASB statements cover reports on internal accounting control and on "accompanying" data. (NR) September, p. 7.
Federal agencies would report on internal, administrative controls under Senate bill. (NR) October, p. 14.
SEC to let companies devise their internal control disclosures. (NR) July, p. 7.
Statement on Auditing Standards no. 30—reporting on internal accounting control. (OR) October, p. 132.

Internal revenue service

See also News report
Tax preparer penalties: a dialog with the IRS commissioner. (TF) August, p. 28.

Leases and real estate

More on accounting for leases. Stephen R. Novak. (PN) November, p. 38.
Reissued lease-accounting statement integrates all related guidance. (NR) July, p. 8.
(The) use of real estate tax shelters in estate planning. Travis P. Goggans. July, p. 62.

Legal issues and legislation

See News report

Management advisory services

MAS education: are universities the answer? E. Richard Brownlee II and Randolph P. Kudar. (PN) September, p. 50.
Responding to clients' growing needs: building an MAS department. James R. Hickman. October, p. 54.
Special report—conference stresses importance of MAS to local CPA firm practice. Monroe S. Kuttner. (NR) December, p. 12.

News feature; a department

AAA's Boston meeting covers public interest and conceptual framework. Jeffrey T. Kessler. October, p. 26.
Arthur Young Professors' Roundtable: the international world of accounting. Lee Berton. August, p. 74.

News report; a department

AAA committee is investigating if "independence" guide is needed. July, p. 23.
AACSB council adopts rules to accredit accounting programs. August, p. 10.
Accounting jobs, graduates expected to continue increasing through 1984. September, p. 14
AICPA awards 282 scholarships to minority college students. October, p. 14.
AICPA ethics division issues new interpretations, ruling. July, p. 16.
AICPA proposes audit guide for nonprofit organizations. September, p. 7.
ASB developing guidance for companies trading in commodity futures. October, p. 9.
ASB statement illustrates ways the auditor tests, evaluates financial statement assertions. October, p. 9.
ASB statements cover reports on internal accounting control and on "accompanying" data. September, p. 7.
ASB task force seeks comments on audit problems unique to small businesses. August, p. 13.
At AICPA meeting, IRS's Kurtz pledges to work to clarify rules on tax preparer penalties. July, p. 20.
Bank lending officers react positively to C&R, national study shows. October, p. 7.
Bill on taxpayers' rights introduced in U.S. Senate. August, p. 20.
Bill to amend FCPA adds standard on "materiality." August, p. 8.
Canadian public companies urged to disclose more data in financial reports. December, p. 14
Changing prices' effects and accounting for property are treated in IASC drafts. September, p. 20.
Congressional bill aimed at ending consulting "abuses." August, p. 18.
CPAs with energy. October, p. 14
Debate over statement. December, p. 10.
Draft standard requires C&R reports on statements included in prescribed form. November, p. 30.
FASB appoints task forces on special industry guidance. September, p. 7.
FASB bars users of full cost method from capitalizing interest cost of leases, exploration. October, p. 7.
FASB concepts statement notes qualities of investment data. July, p. 8.
FASB proposal specifies how oil and gas producers should treat a depletion deduction. September, p. 7.
FASB proposes motor carriers write off operating rights; final rule due this month. December, p. 10
FASB requires oil and gas, mining industries to disclose current cost data on assets. December, p. 8.
FASB seeks comments on placement of financial data. July, p. 8.
FASB specifies classification for deferred income taxes. August, p. 8.
FASB unveils proposed changes for translating foreign money transactions and statements. October, p. 7.
Federal agencies would report on internal, administrative controls under Senate bill. October, p. 14.
Federal court voids Louisiana rule on licensure of out-of-state CPAs. July, p. 16.
Framework symposium. August, p. 7.
Grant awarded to help develop a small-business audit guide. September, p. 18.
Guide assists accountants in reviewing forecasts. November, p. 29.
Hall of Fame members. November, p. 29.
High court upholds Wisconsin on out-of-state income levy. August, p. 20.
House-approved bill ends CASB funding by fiscal 1981. August, p. 14.
How FASB Statement no. 35 applies to public-pension plans studied by NCGA. October, p. 14.
IFAC draft covers control of audit work quality. November, p. 133.
IFAC issues ethical guideline, drafts on related principles and on management accounting. August, p. 22.
Include gains or losses of purchased companies in income, FASB says. November, p. 134.
Institute's ethics division changes two ethics rulings. November, p. 29.
International body is formed on governmental finance management. July, p. 18.

Investment analysts rate multinationals' reporting. September, p. 18.
IRS clarifies guidelines for asserting $100 penalty against "negligent" preparer. November, p. 31.
IRS sponsors research project to simplify federal tax forms. September, p. 10.
Local CPAs, Institute top staff probe professional issues in spring discussion series. August, p. 14.
Making the grades. August, p. 14.
Most executives accept change in reporting practices, survey on FASB by Lou Harris reveals. August, p. 7.
Multimedia CPE. September, p. 8.
Mutual funds, FASB to resolve inflation-impact question. August, p. 10.
New AcSEC SOP recognizes NCGA guidance on reporting by governmental units. September, p. 14.
News briefs. July, p. 23; August, p. 24; September, p. 20; October, p. 18; November, p. 134; December, p. 18.
Organization group studies possibility of governmental accounting standards body. December, p. 7.
Proposed airline audit guide summarizes industry practices. December, p. 8.
Proposed corporate governance laws affect audit committee, disclosure. July, p. 18.
Reissued lease-accounting statement integrates all related guidance. July, p. 8.
SAS guides auditor involved with inflation data. July, p. 8.
SAS guides auditor's queries about supplementary data on oil and gas reserves. December, p. 7.
SEC accepting applications for accounting fellowships. October, p. 12.
SEC amends form 10-K, adopts new form S-15. October, p. 12.
SEC and a grand jury may probe same possible violation at same time, court confirms. September, p. 8.
SEC brings proposed securities laws code closer to enactment. November, p. 134.
SEC lists priority projects for 1980 and staff plans for 1981 regulatory action. September, p. 8.
SEC staff warns corporations to improve self-governance, pledges careful monitoring. October, p. 10.
SEC to let companies devise their internal control disclosures. July, p. 7.
SEC will abide by Justice's enforcement determinations on proposed foreign payments. October, p. 10.
Social security legislation to restore benefits lost by CPAs who retired. November, p. 31.
Special AICPA committee issues draft on operational auditing. August, p. 13.
Special report—conference focuses on concerns of CPAs in industry. Jerry Cicalese. November, p. 31.
Special report: conference on small engagement problems. Jeffrey T. Kessler. July, p. 10.
Special report—conference stresses importance of MAS to local CPA firm practice. Monroe S. Kuttner. December, p. 12.
Special report—the AICPA 93rd annual meeting. November, p. 7.
Special reports, SAS no. 1 amendments are covered by two ASB exposure drafts. October, p. 9.
State financial officers support uniform accounting standards. September, p. 14.
Supreme Court decision backs *Hochfelder* case on "intent," sustains AICPA *amicus* brief. July, p. 7.
"10-5-3" and "simplified" are best recovery proposals, AICPA tax division concludes. September, p. 8.
Tax reductions expected in 1981, congressional authorities tell AICPA tax conference. December, p. 14.
Training the trainers. July, p. 22.
U.S. annual reports rank best overall in 200-company survey. August, p. 22.
U.S. House bill seeks to make IRS procedures on writedowns no longer retroactive to 1979. August, p. 20.

Official releases; a department

Accounting and review services interpretations. November, p. 143.
Auditing interpretations. July, p. 107; September, p. 120; December, p. 108.
Ethics interpretations. July, p. 108; October, p. 139.
Ethics Ruling Under Rule 505—side businesses which offer services of a type performed by CPAs. October, p. 139.
Ethics Ruling Under Rule of Conduct 505—practice of public accounting under name of association or group. July, p. 108.
FASB Interpretation no. 33—applying FASB Statement no. 34 to oil and gas producing operations accounted for by the full cost method. November, p. 136.
Quality control interpretations. October, p. 138.
Statement of Financial Accounting Concepts no. 2—qualitative characteristics of accounting information. August, p. 105.
Statement of Financial Accounting Standards no. 36—disclosure of pension information. July, p. 105.
Statement of Financial Accounting Standards no. 37—balance sheet classification of deferred income taxes. September, p. 114.
Statement of Financial Accounting Standards no. 38—accounting for preacquisition contingencies of purchased enterprises. December, p. 104.
Statement of Position no. 80-1—accounting for title insurance companies. September, p. 116.
Statement of Position no. 80-2—accounting and financial reporting by governmental units. November, p. 140.
Statement on Auditing Standards no. 28—supplementary information on the effects of changing prices. August, p. 120.
Statement on Auditing Standards no. 29—reporting on information accompanying the basic financial statements in auditor-submitted documents. October, p. 130.
Statement on Auditing Standards no. 30—reporting on internal accounting control. October, p. 132.
Statement on Auditing Standards no. 31—evidential matter. November, p. 138.

Pensions and retirement

How FASB Statement no. 35 applies to public-pension plans studied by NCGA. (NR) October, p. 14.
Statement of Financial Accounting Standards no. 36—disclosure of pension information. (OR) July, p. 105.

Practitioners forum; a department edited by Richard C. Rea

(An) analytical tool to understand interim operating statements. Linda H. Kistler and Jacob I. Sherman. December, p. 28.
Audits of federal grants. Paul Archibald. November, p. 88.
Categories of independence: how does your firm measure up? Michael A. Pearson. July, p. 39.
Computer graphics. Richard C. Rea. November, p. 86.
CPAs and nonprofit directorships. Christopher T. Callaghan and Don. W. Gruenler. September, p. 26.
(The) CPA's image. Betty T. McGill. July, p. 46.
(The) direct solicitation issue. George M. Dupuy. October, p. 84.
Examining the turnover problem. Chris Knapp. November, p. 86.
Factoring—a financing alternative for clients. Edmond C. Boullianne. December, p. 22.
Financial statements shareholders understand. Betty T. McGill. September, p. 38.
Flexible schedules for women accountants. Joyce A. Sasse. July, p. 45.
Growth through merger. Robert L. Israeloff. November, p. 106.
(The) "hour" bank. Charles W. Bingham, Jr. October, p. 94.
Importance of engagement letters. Richard A. Scott. July, p. 31.
Industry and the conceptual framework. W. Warren Brown. August, p. 43.
Inflation accounting for the local firm. Steven D. Grossman; Stanley H. Kratchman; and Gary A. Giroux. November, p. 94.
Internships and the local practitioner. David N. Ricchiute. July, p. 35.
It pays to advertise. Robert E. Shirley. October, p. 94.
(A) local newspaper column as an alternative to direct advertising. Arvid O. Mostad. October, p. 90.
(The) monthly meeting group. Richard E. Rewalt. December, p. 34.
Nongroup life insurance programs for closely held clients. Karl M. Johnson. September, p. 36.
On recruiting women accountants. Rita Hull. August, p. 41.
Operational auditing. Dale L. Flesher. November, p. 110.
Practice development techniques. Richard Stalvey. August, p. 40.
Preemptive auditing. Felix Pomeranz. September, p. 28.
Selecting the right applicant. Gordon B. Harwood and Roger H. Hermanson. November, p. 102.
Spend a day with your practice. Sheldon Ames. July, p. 32.
Supervising audit responsibility. Ronald Schramm, September, p. 40.
Two associations of CPA firms merge. Richard Rea. November, p. 86.

Professional notes; a department

Accounting for the effects of changing prices. J. Timothy Sale and Robert W. Scapens. July, p. 82.
Analytical review procedures. William R. Kinney, Jr. and William L. Felix, Jr. October, p. 98.
APB Opinion no. 20 and the percentage-of-completion method. Thomas A. Buchman and Laurence A. Friedman. August, p. 80.
(The) dilemma in contingencies and forecasts reporting. Yuji Ijiri. November, p. 38.
Improving third-party review reports in audits of service-center-produced records. Dennis M. Stevens. August, p. 84.
MAS education: are universities the answer? E. Richard Brownlee II and Randolph P. Kudar. September, p. 50.
More on accounting for leases. Stephen R. Novak. November, p. 38.
Nonaudit work: another measure of internal auditor's independence. Kamal E. Said and Robert L. Grinaker. September, p. 44.
Quality control—a philosophy or a set of rules? George J. Frey. October, p. 103.
Revenue recognition in governmental accounting. Leonard Lorensen. October, p. 105.
(A) staff scheduling system for the "busy season." Richard E. Rosenthal and C. Wayne Alderman. December, p. 76.
(An) update: is tax depreciation adequate? Comments by Joel Philhours. Reply by Michael Schiff. December, p. 72.

Profile; a department

New AICPA president Philip B. Chenok sees challenge in serving broad Institute membership. Thomas G. Bisky. July, p. 49.
Man on the move: William S. Kanaga, AICPA chairman, has worldwide perspective. November, p. 35.

Quality control

IFAC draft covers control of audit work quality. (NR) November, p. 133.
Quality control—a philosophy or a set of rules? George J. Frey. (PN) October, p. 103.
Quality control interpretations. (OR) October, p. 138.

Securities

SEC brings proposed securities laws code closer to enactment. (NR) November, p. 134.
Disclosure under the securities acts and the proposed federal securities code. (SIQ) October, p. 34.

Securities and Exchange Commission

See also News report
Corporate governance: its impact on the profession. A.A. Sommer, Jr. July, p. 52.

Small business

ASB task force seeks comments on audit problems unique to small businesses. (NR) August, p. 13.
Grant awarded to help develop a small-business audit guide. (NR) September, p. 18.
Special report: conference on small engagement problems. Jeffrey T. Kessler. (NR) July, p. 10.

Statements in quotes; a department

Accountability and the corporate board. Harold M. Williams. November, p. 80.
Challenges facing the accounting profession: a banker's perspective. James R. Waterston. (With comments by Thomas P. Kelley.) September, p. 86.
Corporate social responsibility—an update. Susan B. Szepan. July, p. 77.
Developing better audit partners: some adaptable law firm practices. Jeremy Wiesen. November, p. 77.
(The) development of the auditor's standard report in the U.S. Tonya K. Flesher and Dale L. Flesher. December, p. 60.
Disclosure under the securities acts and the proposed federal securities code. George J. Benston. October, p. 34.
Financial statements and reporting: a businessman's concerns. Ulyesse J. LeGrange. August, p. 71.
(The) future of business information reporting. Wallace E. Olson. December, p. 59.
Inflation reporting: an attestor's views. Joseph E. Connor. July, p. 76.
Social measurement revisited. Felix Pomeranz. August, p. 69.

Taxes and tax planning

See also News report
Statement of Financial Accounting Standards no. 37—balance sheet classification of deferred income taxes. (OR) September, p. 114.
Tax preparer penalties: a dialog with the IRS commissioner. (TF) August, p. 28.
(An) update: is tax depreciation adequate? Comments by Joel Philhours. Reply by Michael Schiff. (PN) December, p. 72.
(The) use of real estate tax shelters in estate planning. Travis P. Goggans. July, p. 62.

Tax feature; a department

Tax preparer penalties: a dialog with the IRS commissioner. August, p. 28.